ID: CCA_2014112610151117

UILC: 6103.03-00

Number: **201502011** Release Date: 1/9/2015

From:

Sent: Wednesday, November 26, 2014 10:15:11 AM

To: Cc:

Subject: RE: Disclosure question pertaining to the examination of

No sample – every one I've dealt with was case-specific. However something like this would be a start:

[Name, address, and EIN of taxpayer] authorizes disclosure of the information described below to [name and address of designated recipient]: Then describe the return information, including taxable year information as required by the regs (26 CFR 301.6103(c)-1(b)).

The letter must be signed and dated in accordance with 26 CFR 301.6103(c)-1(e)(4).